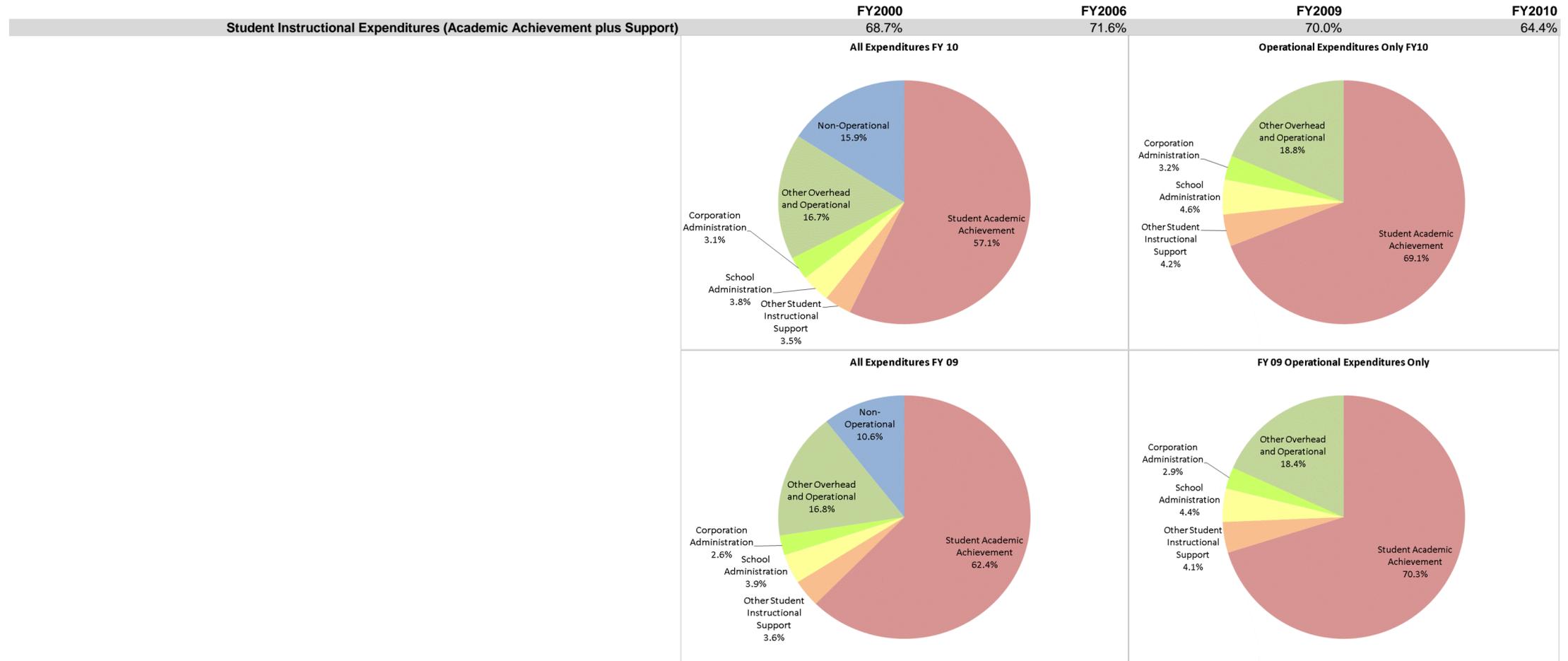


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Greater Clark County Schools (1010)**

Greater Clark County Schools (1010)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$45,580,516	60.9%	\$66,887,069	64.3%	\$68,070,717	62.4%	\$66,004,742	57.1%
Student Instructional Support	\$5,901,611	7.9%	\$7,610,998	7.3%	\$8,223,519	7.5%	\$8,365,105	7.2%
Overhead and Operational	\$14,835,990	19.8%	\$19,549,816	18.8%	\$21,191,375	19.4%	\$22,787,334	19.7%
Nonoperational	\$8,582,914	11.5%	\$10,009,643	9.6%	\$11,578,488	10.6%	\$18,375,492	15.9%
Not Categorized	\$1,695,831		\$880,167		\$0		\$0	
Grand Total	\$76,596,861		\$104,937,693		\$109,064,099		\$115,532,673	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Greater Clark County Schools (1010)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$369,874	\$790,301	\$399,840		8%	-49%
	11100 Regular Programs; Elementary	\$11,526,491	\$14,406,023	\$21,585,797	\$21,843,456	90%	52%	1%
	11200 Regular Programs; Middle/Junior High	\$6,145,936	\$7,471,454	\$9,685,807	\$9,437,414	54%	26%	-3%
	11300 Regular Programs; High School	\$6,842,531	\$7,521,102	\$9,466,991	\$9,262,697	35%	23%	-2%
	11410 Vocational Education; Agriculture A	\$42,537	\$48,000	\$62,131	\$60,799	43%	27%	-2%
	11430 Vocational Education; Distributive Education	\$77,959	\$78,170	\$38,121	\$38,390	-51%	-51%	1%
	11450 Vocational Education; Consumer and Homemaking	\$262,448	\$396,441	\$431,429	\$382,238	46%	-4%	-11%
	11470 Vocational Education; Business Education	\$62,693	\$34,864	\$47,924	\$47,868	-24%	37%	0%
	11480 Vocational Education; Industrial Education A	\$235,792	\$213,765	\$305,954	\$277,154	18%	30%	-9%
	11510 Vocational Education; Cooperative Education	\$85,559	\$101,619	\$139,046	\$137,065	60%	35%	-1%
	11520 Vocational Education; Area School Participation	\$321,883	\$726,240	\$736,739	\$743,758	131%	2%	1%
	11590 Other Vocational Education Programs	\$124,123	\$153,889	\$198,766	\$190,468	53%	24%	-4%
	11630 Regular Programs; Alternative Education Programs; High School	\$187,126	\$342,845	\$452,994	\$450,598	141%	31%	-1%
	12110 Gifted And Talented; Gifted and Talented	\$193,324	\$216,280	\$218,728	\$228,008	18%	5%	4%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$4,851			
	12210 Mental Disabilities; Mild Mental Disabilities	\$663,681	\$1,059,356	\$1,377,744	\$1,351,512	104%	28%	-2%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$158,608	\$410,481	\$818,616	\$843,331	432%	105%	3%
	12230 Mental Disabilities; Severe Mental Disabilities	\$655,305	\$907,291	\$2,233,845	\$2,110,422	222%	133%	-6%
	12310 Physical Impairment; Orthopedic Impairment	\$167,959	\$377,333	\$510,615	\$504,427	200%	34%	-1%
	12330 Physical Impairment; Visual Impairment	\$58,674	\$129,037	\$172,101	\$173,239	195%	34%	1%
	12340 Physical Impairment; Hearing Impairment	\$122,836	\$221,658	\$394,486	\$352,776	187%	59%	-11%
	12350 Physical Impairment; Homebound	\$113,582	\$122,298	\$189,138	\$159,673	41%	31%	-16%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$735	\$0			-100%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$1,893,733	\$2,755,393	\$3,588,226	\$4,059,752	114%	47%	13%
	12510 Culturally Different; Communication Disorders	\$381,423	\$669,370	\$1,000,178	\$933,736	145%	39%	-7%
	12520 Culturally Different; Compensatory	\$6,533	\$47,048	\$66,187	\$16,768	157%	-64%	-75%
	12610 Learning Disability	\$1,570,476	\$3,260,247	\$2,499,949	\$2,522,110	61%	-23%	1%
	12710 Equal Opportunity At Risk	\$416,728	\$384,673	\$401,021	\$337,628	-19%	-12%	-16%
	12810 Special Education Preschool	\$653,365	\$851,602	\$1,598,886	\$1,548,833	137%	82%	-3%
	12900 Other Special Programs	\$147,958	\$504,894	\$563,560	\$543,916	268%	8%	-3%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$27,844	\$0	\$0		-100%	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$43,033	\$82,866	\$68,981	\$86,578	101%	4%	26%
	14100 Summer School Programs; Elementary	\$20,870	\$67,404	\$0	\$0	-100%	-100%	
	14200 Summer School Programs; Middle/Junior High School	\$9,727	\$73,078	\$103,694	\$55,595	472%	-24%	-46%
	14300 Summer School Programs; High School	\$113,220	\$88,334	\$0	\$0	-100%	-100%	
	15100 Enrichment Programs; Non-Credit	\$0	\$4,373	\$3,506	\$1,410		-68%	-60%
	16100 Remediation Testing	\$22,360	\$45,907	\$113,946	\$90,164	303%	96%	-21%
	16200 Preventive Remediation	\$398,261	\$434,023	\$58,519	\$29,895	-92%	-93%	-49%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$605,000	\$1,020,472	\$1,951,981	\$1,384,766	129%	36%	-29%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$558,978			
	18000 Payments to Governmental Units Outside State	\$0	\$9,972	\$0	\$0		-100%	
	22110 Improvement of Instruction; Service Area Direction	\$500,408	\$947,261	\$1,244,917	\$629,885	26%	-34%	-49%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$93,431	\$70,989	\$0	\$0	-100%	-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$99,402	\$987,289	\$491,845	\$528,997	432%	-46%	8%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$72,593	\$623,054	\$1,088,634	\$906,317	> 500%	45%	-17%
	22220 Library/Media Services; School Library	\$1,031,452	\$1,100,683	\$1,413,313	\$1,334,257	29%	21%	-6%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$195,393	\$0	\$18		-100%	
	22290 Library/Media Services; Other Educational Media Services	\$80,172	\$1,327	\$0	\$23,537	-71%	> 500%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$436,619	\$467,319			7%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$7,046			
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$118,735			
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$27,974	\$31,775	\$30,224	\$44,000	57%	38%	46%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$897,173	\$1,129,537	\$1,487,646	\$772,810	-14%	-32%	-48%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$878	\$1,708			95%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,630,930	\$2,972,127	\$0	\$0			
Student Academic Achievement Total		\$38,765,270	\$53,694,956	\$68,070,717	\$66,004,742	70%	23%	-3%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$0	\$111,809			
	21120 Attendance and Social Work Services; Attendance Services	\$47,906	\$60,794	\$79,912	\$77,818	62%	28%	-3%
	21140 Attendance and Social Work Services; Pupil Accounting	\$143,776	\$103,330	\$64,895	\$63,626	-56%	-38%	-2%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$8,280	\$10,393			26%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Greater Clark County Schools (1010)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	21210 Guidance Services; Service Area Direction	\$62,852	\$78,316	\$14,583	\$0	-100%	-100%	-100%
	21220 Guidance Services; Counseling Services	\$1,027,887	\$1,145,004	\$1,484,243	\$1,496,218	46%	31%	1%
	21250 Guidance Services; Records Maintenance	\$2,602	\$5,451	\$1,805	\$0	-100%	-100%	-100%
	21340 Health Services; Nurse Services	\$268,873	\$354,049	\$512,570	\$535,217	99%	51%	4%
	21490 Other Psychological Services	\$471,877	\$720,400	\$1,012,113	\$908,662	93%	26%	-10%
	21810 Special Education Administration; Service Area Direction	\$450,204	\$611,589	\$772,031	\$808,462	80%	32%	5%
	21990 Other Support Services, Students; Other Student Services	\$0	\$336	\$3,452	\$746		122%	-78%
	24100 Office of The Principal	\$2,504,320	\$3,196,590	\$4,237,798	\$4,287,002	71%	34%	1%
	24900 Other Support Services, School Administration	\$0	\$0	\$31,837	\$65,151			105%
Student Instructional Support Total		\$4,980,296	\$6,275,858	\$8,223,519	\$8,365,105	68%	33%	2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$48,433	\$48,137	\$142,128	\$148,042	206%	208%	4%
	23150 Board of Education; Legal Services	\$36,060	\$156,414	\$232,302	\$248,299	> 500%	59%	7%
	23160 Board of Education; Promotion Expenses	\$13,021	\$8,109	\$13,793	\$8,208	-37%	1%	-40%
	23210 Executive Administration; Office of The Superintendent	\$145,053	\$205,219	\$266,230	\$445,861	207%	117%	67%
	23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$66,006			
	23230 Executive Administration; Staff Relations and Negotiations	\$32,709	\$10,000	\$2,729	\$733	-98%	-93%	-73%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$5,562	\$147,791	\$116,851		> 500%	-21%
	25110 Fiscal Services; Office of The Business Manager	\$88,630	\$161,296	\$171,986	\$272,137	207%	69%	58%
	25120 Fiscal Services; Service Area Direction	\$38,956	\$49,030	\$0	\$0	-100%	-100%	
	25140 Fiscal Services; Receiving and Disbursing Funds	\$30,679	\$117,905	\$116,550	\$122,169	298%	4%	5%
	25150 Fiscal Services; Payroll Services	\$35,584	\$111,108	\$174,492	\$180,284	407%	62%	3%
	25160 Fiscal Services; Financial Accounting	\$0	\$0	\$75,994	\$68,520			-10%
	25170 Fiscal Services; Internal Auditing	\$0	\$31,931	\$774	\$0		-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$1,928	\$6,767	\$14,432	\$41,939	> 500%	> 500%	191%
	25193 Other Fiscal Services; Printed Forms	\$32,751	\$25,950	\$0	\$0	-100%	-100%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$16,297	\$7,531	\$6,281	\$6,262	-62%	-17%	0%
	25196 Other Fiscal Services; Cash Change	\$0	\$10,620	\$0	\$0		-100%	
	25199 Other Fiscal Services; Other	\$0	\$0	\$711,530	\$546,134			-23%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$35,584	\$76,648	\$111,770	\$117,650	231%	53%	5%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$28,601	\$41,053	\$16,528	\$0	-100%	-100%	-100%
	25300 Printing, Publishing, and Duplicating Services	\$5,284	\$0	\$0	\$0	-100%	-100%	
	25400 Planning, Research, Development and Evaluation	\$4,591	\$5,000	\$0	\$0	-100%	-100%	
	25600 Public Information Services	\$48,887	\$57,458	\$66,815	\$75,796	55%	32%	13%
	25710 Personnel Services; Supervision of Personnel Services	\$39,143	\$92,366	\$129,656	\$169,156	332%	83%	30%
	25720 Personnel Services; Recruitment and Placement	\$42,949	\$210,290	\$315,316	\$286,662	> 500%	36%	-9%
	25740 Personnel Services; Noninstructional Personnel Training	\$20,016	\$234	\$0	\$0	-100%	-100%	
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$62,571			
	25890 Other Technology Services	\$62,532	\$0	\$0	\$0	-100%		
	25910 Judgments	\$0	\$5,000	\$0	\$0		-100%	
	25990 Other Support Services, Central	\$341,823	\$281,384	\$139,869	\$552,032	61%	96%	295%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$247,090	\$308,587	\$402,651	\$385,438	56%	25%	-4%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$5,307,331	\$7,149,592	\$6,996,614	\$7,334,472	38%	3%	5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$40,689	\$49,361	\$86,829	\$80,683	98%	63%	-7%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$280,162	\$413,888	\$804,966	\$714,187	155%	73%	-11%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$4,430	\$4,348	\$0	\$0			
	26499 2007 Account Code - Other	\$66,989	\$486,069	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,197	\$23,820	\$24,945	\$17,945	190%	-25%	-28%
	26600 Operation and Maintenance of Plant Services; Security Services	\$64,312	\$142,831	\$141,030	\$124,939	94%	-13%	-11%
	26700 Operation and Maintenance of Plant Services; Insurance	\$126,802	\$56,057	\$513,296	\$236,122	86%	321%	-54%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$278,372	\$82,544	\$111,777	\$98,705	-65%	20%	-12%
	27010 Student Transportation; Service Area Direction	\$392,686	\$219,561	\$298,908	\$366,399	-7%	67%	23%
	27100 Student Transportation; Vehicle Operation	\$1,125,104	\$1,442,375	\$2,377,199	\$2,552,920	127%	77%	7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$389,659	\$573,923	\$675,083	\$781,686	101%	36%	16%
	27400 Student Transportation; Purchase of School Buses	\$322,518	\$180,533	\$622,741	\$1,342,659	316%	> 500%	116%
	27500 Student Transportation; Insurance on Buses	\$15,651	\$33,736	\$191,113	\$3,022	-81%	-91%	-98%
	27700 Student Transportation; Contracted Transportation Services	\$1,253,473	\$1,296,493	\$1,381,790	\$1,360,886	9%	5%	-2%
	27900 Student Transportation; Other Student Transportation Services	\$35,788	\$88,467	\$0	\$794	-98%	-99%	
	31100 Food Services Operations; Service Area Direction	\$403,107	\$537,662	\$760,636	\$819,028	103%	52%	8%
	31200 Food Services Operations; Food Preparation and Dispensing	\$500,568	\$651,504	\$979,618	\$993,123	98%	52%	1%
	31300 Food Services Operations; Food Delivery	\$7,723	\$7,880	\$20,853	\$16,741	117%	112%	-20%
	31400 Food Services Operations; Food Purchases	\$1,049,305	\$1,430,485	\$1,691,129	\$1,675,596	60%	17%	-1%
	31900 Other Food Services	\$221,416	\$226,709	\$253,232	\$346,679	57%	53%	37%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Greater Clark County Schools (1010)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Overhead and Operational Total		\$13,288,882	\$17,131,435	\$21,191,375	\$22,787,334	71%	33%	8%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$39,912			
	33200 Community Recreation	\$0	\$0	\$0	\$493			
	33400 Athletic Coaches	\$503,089	\$757,626	\$1,023,237	\$975,927	94%	29%	-5%
	33600 Nonpublic School Pupil Services	\$0	\$7,964	\$124,812	\$245,043		> 500%	96%
	33990 Other Community Services; Other	\$58,899	\$24,464	\$39,347	\$11,272	-81%	-54%	-71%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$234,843	\$12,000	\$356,973		52%	> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$142,475	\$97,934	\$170,360	\$155,475	9%	59%	-9%
	45100 Building Acquisition, Construction and Improvements	\$3,038,990	\$1,385,373	\$1,009,587	\$1,718,599	-43%	24%	70%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$565,852	\$157,786	\$50,375		-91%	-68%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$909,723	\$777,973			-14%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$20,125	\$3,383			-83%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$77,260	\$660	\$15,891	\$7,718	-90%	> 500%	-51%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$36,159	\$0	\$76,603	\$497,600	> 500%		> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,059,901	\$2,148,130	\$1,484,540	\$1,777,523	68%	-17%	20%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$297,190	-\$7	\$29,406	\$0	-100%		-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$500,000	\$290,000	\$600,000		20%	107%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$5,000	\$388,635	\$759,039		> 500%	95%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$122,055	\$812,191	\$216,744		78%	-73%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,600,185	\$3,656,108	\$1,740,000	\$4,895,000	88%	34%	181%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$2,385,164	\$4,661,778			95%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$163,177	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$439,618	\$334,368	\$779,424	\$553,383	26%	66%	-29%
	54250 Common School Fund; Interest	\$0	\$0	\$109,657	\$70,609			-36%
	60700 Nonprogramed Charges; Scholarships	\$1,696	\$0	\$0	\$674	-60%		
Nonoperational Total		\$8,418,639	\$9,840,370	\$11,578,488	\$18,375,492	118%	87%	59%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$964,133	\$1,253,785	\$0	\$0			
	26492 2007 Account Code - Social Security	\$3,470,806	\$4,501,232	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$323,156	\$658,985	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$3,393,591	\$6,363,071	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$13,638	\$18,504	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$1,282,620	\$4,319,329	\$0	\$0			
Prorated By Fund Total		\$9,447,944	\$17,114,906	\$0	\$0			
Not Categorized								
	11990 Other Regular Programs Heading	\$1,695,831	\$880,167	\$0	\$0			
Not Categorized Total		\$1,695,831	\$880,167	\$0	\$0			